United Nations CAC/COSP/IRG/2018/4

Conference of the States Parties to the United Nations Convention against Corruption

Distr.: General
16 April 2018

Original: English

Implementation Review Group
Ninth session
Vienna, 4–6 June 2018
Item 5 of the provisional agenda*
Financial and budgetary matters

Resources and expenditures for the functioning of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption

Note by the Secretariat

I. Introduction

1. The present note contains budgetary information on expenditures incurred so far for the operation of the first and second cycles of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, resources received both from the regular budget and from voluntary contributions, projected expenditures and the current shortfall on resource requirements for the functioning of the Mechanism.

II. Regular budget resources and expenditures for the Implementation Review Mechanism

2. Tables 1, 2, 3, 4 and 5 present regular budget resources and expenditures for the bienniums 2010–2011, 2012–2013, 2014–2015, 2016–2017 and 2018–2019, respectively.

* CAC/COSP/IRG/2018/1

V.18-02213 (E) 250418 260418

Please recycle

Table 1

Regular budget resources and expenditures for the Implementation Review Mechanism in the biennium 2010–2011

(United States dollars)

Budgetary item	*Budget, 2010–2011 (final)*	*Expenditures, 2010–2011*
Posts and related general operating expenses		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)), net of staff assessment[a]	1 458 600	1 474 100
Computer maintenance ($1,300 per staff member per year)	23 400	23 400
Communications costs ($1,500 per staff member per year)	27 000	27 000
Subtotal	**1 509 000**	**1 524 500**
Implementation Review Group		
Interpretation (20 meetings per year, 6 languages) and conference servicing[b]	465 600	351 300
Translation of documentation (100 pages per year, 6 languages)[c]	472 900	534 900
Subtotal	**938 500**	**886 200**
Total	**2 447 500**	**2 410 700**

[a] For the biennium 2010–2011, posts were budgeted as new posts, taking into account delays in recruitment. The over-expenditure was reported in the context of the second performance report of the regular budget for the biennium 2010–2011.

[b] Interpretation was provided for a total of 34 meetings. Thus, the final expenditure was less than the estimate.

[c] Translation was provided for a total of 268 pages of documentation for the first, resumed first, second and resumed second sessions of the Implementation Review Group. The Conference Management Service of the United Nations Office at Vienna was able to cover the additional expenditures for translation of documentation in the reporting period through the reallocation of existing translation resources under Section 2 of the approved regular budget. At the same time, owing to delays in the country reviews and in the finalization of the country reports and the related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

Table 2

Regular budget resources and expenditures for the Implementation Review Mechanism in the biennium 2012–2013

(United States dollars)

Budgetary item	*Budget, 2012–2013*	*Expenditures, 2012–2013*
Posts and related general operating expenses		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)) (continuing posts), net of staff assessment[a]	2 497 800	2 497 000
Computer maintenance	26 400	35 100
Communications costs	30 000	30 000
Subtotal	**2 554 200**	**2 562 100**
Implementation Review Group		
Interpretation (20 meetings per year, 6 languages) and conference servicing[b]	461 400	317 000
Translation of documentation (100 pages per year, 6 languages)[c]	401 600	2 569 400
Subtotal	**863 000**	**2 886 400**
Total	**3 417 200**	**5 448 500**

[a] In this table, posts are costed as continuing posts.

[b] Interpretation was provided for a total of 28 meetings in the biennium 2012–2013.

[c] Translation was provided for a total of 1,340 pages of documentation for the third, resumed third, fourth and resumed fourth sessions of the Implementation Review Group in 2012 and 2013. The Conference Management Service of the United Nations Office at Vienna was able to cover the additional expenditures for translation of documentation in the reporting period through the reallocation of existing translation resources under Section 2 of the approved regular budget. At the same time, owing to delays in the country reviews and in the finalization of the country reports and the related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

Table 3

Regular budget resources and expenditures for the Implementation Review Mechanism in the biennium 2014–2015

(United States dollars)

Budgetary item	*Budget, 2014–2015*	*Expenditures, 2014–2015*
Posts and related general operating expenses		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)) (continuing posts), net of staff assessment[a]	2 634 400	2 320 800
Computer maintenance	26 300	17 700
Communications costs	30 000	23 800
Subtotal	**2 690 700**	**2 362 300**
Implementation Review Group		
Interpretation (16 meetings per year, 6 languages) and conference servicing[b]	388 800	302 800
Translation of documentation (100 pages per year, 6 languages)[c]	361 400	1 440 000
Subtotal	**750 200**	**1 742 800**
Total	**3 440 900**	**4 105 100**

[a] In this table, posts are costed as continuing posts.

[b] Interpretation was provided for a total of 25 meetings in the biennium 2014–2015 (7 meetings for the fifth session, in June 2014, 6 meetings for the resumed fifth session, in October 2014, 10 meetings for the sixth session, in June 2015, and 2 meetings for the resumed sixth session, in November 2015).

[c] Translation was provided for a total of 797 pages of documentation for the fifth session, in June 2014, the resumed fifth session, in October 2014, the sixth session, in June 2015, and the resumed sixth session, in November 2015, of the Implementation Review Group. The Conference Management Service of the United Nations Office at Vienna was able to cover the additional expenditures for translation of documentation in the reporting period through the reallocation of existing translation resources under Section 2 of the approved regular budget.

Table 4

Regular budget resources and expenditures for the Implementation Review Mechanism in the biennium 2016–2017

(United States dollars)

Budgetary item	*Budget, 2016–2017*	*Expenditures, 2016–2017*
Posts and related general operating expenses		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)) (continuing posts), net of staff assessment[a]	2 341 800	2 479 800
Computer maintenance	31 000	31 000
Communications costs	30 000	30 000
Subtotal	**2 402 800**	**2 540 800**
Implementation Review Group		
Interpretation (16 meetings per year, 6 languages) and conference servicing[b]	405 000	329 000
Translation of documentation (300 pages per year, 6 languages)[c]	1 084 000	3 776 300
Subtotal	**1 489 000**	**4 105 300**
Total	**3 891 800**	**6 646 100**

[a] In this table, posts are costed as continuing posts.

[b] Interpretation was provided for four meetings in June 2016, three meetings in November 2016 for the seventh session of the Implementation Review Group, five meetings in June 2017 for the eighth session of the Implementation Review Group and two meetings in November 2017 for the resumed eighth session of the Implementation Review Group.

[c] Translation was provided for a total of 317 pages of documentation in June 2016, 1,140 pages of documentation in November 2016 for the seventh session of the Implementation Review Group, 238 pages of documentation in June 2017 for the eighth session of the Implementation Review Group and 395 pages of documentation in November 2017 for the resumed eighth session of the Implementation Review Group. The higher number of pages was due to the high number of completed executive summaries of country review reports. While the

budget for the translation of documentation was based on the assumption that 160 countries in total would be reviewed under the first cycle, the actual number of countries being reviewed under the first cycle had grown to 181 as at 31 December 2017, since more countries ratified or acceded to the Convention than forecast in 2009. The Conference Management Service of the United Nations Office at Vienna was able to cover the additional expenditures for translation of documentation in the reporting period through the reallocation of existing translation resources under Section 2 of the approved regular budget. At the same time, owing to delays in the country reviews and in the finalization of the country reports and the related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

Table 5

Regular budget resources and expenditures for the Implementation Review Mechanism in the biennium 2018–2019

(United States dollars)

Budgetary item	*Initial budget, 2018–2019*	*Expenditures as at 28 February 2018*
Posts and related general operating expenses		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level) (continuing posts), 1 P-4, 2 P-3 (new posts)), net of staff assessment[a]	2 970 100	285 800
Computer maintenance	44 000	7 300
Communications costs	41 100	6 900
Subtotal	**3 055 200**	**300 000**
Implementation Review Group		
Interpretation (16 meetings per year, 6 languages) and conference servicing	405 000	-
Translation of documentation (300 pages per year, 6 languages)	1 108 200	-
Subtotal	**1 513 200**	**-**
Total	**4 568 400**	**300 000**

[a] In this table, the nine posts that were authorized in previous bienniums are costed as continuing posts and the three posts (1 P-4, 2 P-3) that were approved by the General Assembly in December 2017 are costed as new posts.

III. Extrabudgetary estimates and expenditures for the first cycle of the Implementation Review Mechanism

3. Table 6 presents the final extrabudgetary expenditures for the first year of the Implementation Review Mechanism. Tables 7, 8, 9 and 10 present estimates and interim extrabudgetary expenditures for the second, third, fourth and fifth years, respectively, for the operation of the first cycle of the Mechanism. The estimates for the fourth and fifth years have been partially revised. With respect to the fourth year, the estimates for training haven been reduced; with respect to the fifth year, the estimates for additional posts (1 P-3, 1 General Service (Other level)) and the related computer maintenance and communications costs have been aligned with the expenditures, which can be considered as final for those items. In total, the estimates for the completion of the first cycle have been reduced by $35,300.

Table 6

Final extrabudgetary expenditures for the first year of the first cycle of the Implementation Review Mechanism[a]

(United States dollars)

Budgetary item	*Final expenditures for the first year*
Travel of participants for country visits and joint meetings	607 500
Translation of working documentation	303 000

Budgetary item	*Final expenditures for the first year*
Participation of least developed countries in the sessions of the Implementation Review Group	185 900
Training of governmental experts	275 200
Consultants	99 900
Total	**1 471 500**

[a] The first year of the Mechanism started in June 2010. Expenditures reported under the first year relate to activities undertaken with regard to the first group of 27 countries under review.

Table 7

Estimates and interim extrabudgetary expenditures for the second year of the first cycle of the Implementation Review Mechanism[a]

(United States dollars)

Budgetary item	*Interim expenditures for the second year as at 28 February 2018*	*Estimates for the second year*
Travel of participants for country visits and joint meetings	753 000	758 200
Translation of working documentation	432 300	470 500
Participation of least developed countries in the sessions of the Implementation Review Group	287 000	287 000
Training of governmental experts	454 600	454 600
Additional posts (1 P-3, 1 General Service (Other level))[b]	36 800	36 800
Computer maintenance and communications costs	1 800	1 800
Total	**1 965 500**	**2 008 900**

[a] The second year of the Mechanism started in June 2011. Expenditures reported under the second year relate to activities undertaken with regard to the second group of 41 countries under review.

[b] Expenditure reported covers only the salary costs of the new General Service (Other level) post for the period from January to May 2012, since the new Crime Prevention and Criminal Justice Officer (P-3) started in November 2012.

Table 8

Estimates and interim extrabudgetary expenditures for the third year of the first cycle of the Implementation Review Mechanism[a]

(United States dollars)

Budgetary item	*Interim expenditures for the third year as at 28 February 2018*	*Estimates for the third year*
Travel of participants for country visits and joint meetings	609 100	632 600
Translation of working documentation	420 100	426 100
Participation of least developed countries in the sessions of the Implementation Review Group	251 700	251 700
Training of governmental experts	490 200	490 200
Additional posts (1 P-3, 1 General Service (Other level))[b]	174 900	174 900
Computer maintenance and communications costs	7 100	7 100
Total	**1 953 100**	**1 982 600**

[a] The third year of the Mechanism started in June 2012. Expenditures reported under the third year relate to activities undertaken with regard to the third group of 35 countries under review.

[b] Expenditure reported covers the salary costs of the General Service (Other level) post for the period from June 2012 to May 2013 and of the new Crime Prevention and Criminal Justice Officer (P-3) post for the period from November 2012 to May 2013.

Table 9

Estimates and interim extrabudgetary expenditures for the fourth year of the first cycle of the Implementation Review Mechanism[a]

(United States dollars)

Budgetary item	*Interim expenditures for the fourth year as at 28 February 2018*	*Revised estimates for the fourth year*
Travel of participants for country visits and joint meetings	1 063 600	1 233 800
Translation of working documentation	716 200	933 500
Participation of least developed countries in the sessions of the Implementation Review Group	290 500	290 500
Training of governmental experts	387 400	415 000
Additional posts (1 P-3, 1 General Service (Other level))[b]	267 500	267 500
Computer maintenance and communications costs	7 600	7 600
Total	**2 732 800**	**3 147 900**

[a] The fourth year of the Mechanism started in June 2013. Expenditures reported under the fourth year relate to activities undertaken with regard to the fourth group of 78 countries under review. The fourth group of countries includes those that were part of the fourth group in June 2013 and those that have ratified or acceded to the Convention since June 2013.

[b] Expenditure reported covers the salary costs of the General Service (Other level) post and of the Crime Prevention and Criminal Justice Officer (P-3) post for the period from June 2013 to May 2014.

Table 10

Estimates and interim extrabudgetary expenditures for the fifth year of the first cycle of the Implementation Review Mechanism[a]

(United States dollars)

Budgetary item	*Final expenditures for the fifth year as at 28 February 2018*	*Revised estimates for the fifth year*
Participation of least developed countries in the sessions of the Implementation Review Group	522 000	522 000
Additional posts (1 P-3, 1 General Service (Other level))[b]	962 100	962 100
Computer maintenance and communications costs	24 300	24 300
Total	**1 508 400**	**1 508 400**

[a] The fifth year started on 1 June 2014. Expenditures with regard to staff and sessions of the Group incurred since the beginning of the fifth year are reported under the fifth year. Expenditures that relate to training provided in relation to country reviews after 31 May 2014 are reported under the fourth year of the Implementation Review Mechanism. Other expenditures that relate to the second, third or fourth group of countries under review are reported under the second, third and fourth year of the Implementation Review Mechanism, respectively. Expenditures that relate to countries that have ratified the Convention since June 2014 are reported under the fourth year of the Implementation Review Mechanism.

[b] Expenditure reported covers the salary costs of the General Service (Other level) post and of the Crime Prevention and Criminal Justice Officer (P-3) post for the period from June 2014 to December 2017.

IV. Estimates for the second cycle of the Implementation Review Mechanism

4. Tables 11 and 12 show the revised estimated financial requirements for the operation of the first and second years of the second cycle. For ease of reference, the previous estimates, which were based on the projected costs for the first two years of the second cycle of the Mechanism as presented and explained in greater detail in annex I to the report of the Conference of the States Parties on its sixth session (CAC/COSP/2015/10), are listed next to the revised estimates. Both the previous and the revised estimates are based on the actual number of countries, which are being

reviewed respectively under the first and second years of the second cycle of the Implementation Review Mechanism.

Table 11

Estimates[a] and interim expenditures[b] for the first year of the second cycle of the Implementation Review Mechanism

(United States dollars)

Budgetary item	*Interim expenditures for the first year as at 28 February 2018*	*Previous estimates for the first year (based on CAC/COSP/2015/10, annex I)*	*Revised estimates for the first year as at 28 February 2018*
Travel of participants for country visits and joint meetings	214 500	652 900	379 600
Translation of working documentation	152 500	472 700	363 700
Participation of least developed countries in two sessions of the Implementation Review Group	309 500	280 800	309 500
Training of governmental experts	409 800	468 100	409 800
Travel of experts of the United Nations Office on Drugs and Crime to provide targeted assistance in countries under review	58 300	58 600	58 300
Additional posts (1 P-4, 2 P-3)	313 300	570 800	313 300
Computer maintenance and communications costs	7 900	22 600	7 900
Total	**1 465 800**	**2 526 500**	**1 842 100**

[a] The previous estimates (based on CAC/COSP/2015/10, annex I) covered the projected operational expenditures for conducting 29 country reviews and the salary costs for three Crime Prevention and Criminal Justice Officers (1 P-4, 2 P-3) for the period from 1 July 2016 to 30 June 2017. The estimate included the estimated costs of the participation of delegates from least developed countries in the seventh session (June 2016) and the resumed seventh session (November 2016) of the Group. The revised estimates for travel of participants for country visits and joint meetings are based on the actual expenditures for 18 country visits and the projected resource requirements for 11 country visits or joint meetings. The projection is based on the assumption that the cost-saving measures, which have already been applied to the 18 country visits (which took place until 28 February 2018), will continue to be applied. Similarly, the revised estimates for the translation of working documentation are based on the assumption that the cost-saving measures will continue to be applied. The revised estimates for (a) the participation of least developed countries in the sessions of the Implementation Review Group, (b) the training of governmental experts, (c) the travel of UNODC experts to provide targeted assistance in countries under review, (d) additional posts (1 P-4, 2 P-3) and (e) computer maintenance and communications costs have been aligned with the interim expenditures, which can be considered as final for those items.

[b] The first year of the second cycle of the Mechanism started in June 2016. Expenditures reported under the first year relate to activities undertaken with regard to the first group of 29 countries under review, as well as training activities and travel of UNODC experts to provide targeted assistance in countries under review until 31 June 2017. Furthermore, one Crime Prevention and Criminal Justice Officer (P-4) for the period from July 2016 to June 2017, one Crime Prevention and Criminal Justice Officer (P-3) for the period from August 2016 to June 2017 and one Crime Prevention and Criminal Justice Officer (P-3) for the period from April 2017 to June 2017, working in support of the second cycle, are covered by the funds of the first year of the second cycle.

Table 12

Estimates[a] and interim expenditures[b] for the second year of the second cycle of the Implementation Review Mechanism

(United States dollars)

Budgetary item	*Interim expenditures for the second year as at 28 February 2018*	*Previous estimates for the second year (based on CAC/COSP/2015/10, annex I)*	*Revised estimates for the second year as at 28 February 2018*
Travel of participants for country visits and joint meetings	12 400	1 080 600	702 860
Translation of working documentation	30 200	782 400	601 900
Participation of least developed countries in two sessions of the Implementation Review Group	243 100	280 900	243 100
Training of governmental experts	7 100	468 100	350 000
Travel of experts of the United Nations Office on Drugs and Crime to provide targeted assistance in countries under review	18 700	58 500	58 500
Additional posts (1 P-4, 2 P-3)	207 400	583 200	207 400
Computer maintenance and communications costs	5 100	22 600	5 100
Total	**524 000**	**3 276 300**	**2 168 800**

[a] The previous estimates for the second year of the second cycle (based on CAC/COSP/2015/10, annex I) covered the projected operational expenditures for conducting 48 country reviews and the salary costs of three Crime Prevention and Criminal Justice Officers (1 P-4, 2 P-3) for the period from 1 July 2017 to 30 June 2018. The estimate included the estimated costs of the participation of delegates from least developed countries in the eighth session (June 2017) and the resumed eighth session (November 2017) of the Group. The revised estimates for travel of participants for country visits and joint meetings are based on the actual expenditures for 2 country visits and the projected resource requirements for 46 country visits or joint meetings. The projection is based on the assumption that the cost-saving measures, which have already been applied to the two country visits (which took place until 28 February 2018) will continue to be applied. Similarly, the revised estimates for the translation of working documentation are based on the assumption that the cost-saving measures will continue to be applied. The revised estimates for training of governmental experts take into account upcoming training activities that will be completed before 31 June 2018. The revised estimates for (a) the participation of least developed countries in the sessions of the Implementation Review Group, (b) additional posts (1 P-4, 2 P-3) and (c) computer maintenance and communications costs have been aligned with the interim expenditures, which can be considered as final for those items.

[b] The second year of the second cycle of the Mechanism started in June 2017. Expenditures reported under the second year relate to activities undertaken with regard to the second group of 48 countries under review, as well as training activities and travel of UNODC experts to provide targeted assistance in countries under review between 1 July 2017 and 28 February 2018. One Crime Prevention and Criminal Justice Officer (P-4) and one Crime Prevention and Criminal Justice Officer (P-3), both from July to December 2017, and one Associate Crime Prevention and Criminal Justice Officer (P-2) from September to December 2017 working in support of the second cycle, are covered by the funds of the second year of the second cycle.

5. Tables 13 and 14 outline the estimated financial requirements for the operation of the third and fourth years of the second cycle. The projections are based on the assumption that the cost-saving measures, which are currently in place, will continue to be applied. Accordingly, the assumption is that the average costs in relation to the travel of participants per country visit or joint meeting will be reduced by 33 per cent and the average costs in relation to the translation of working documentation per country under review will be reduced by 22 per cent. Furthermore, the projected costs for conducting training for governmental experts have been lowered on the basis of the experience of the first two years of the second cycle. The projected costs of the participation of representatives from least developed countries in two sessions of the Implementation Review Group per year were increased slightly owing to the increased number of least developed countries that are States parties to the Convention (44 at the time of writing), whereas the projected costs for travel of

UNODC experts to provide targeted assistance in countries under review has been maintained at the same level as for the first two years of the second cycle. The projected costs no longer include any costs for the 1 P-4 and 2 P-3 staff members or related computer maintenance and communication costs, since those costs are covered by the regular budget as of 1 January 2018.

Table 13
Estimates[a] for the third year of the second cycle of the Implementation Review Mechanism

(United States dollars)

Budgetary item	*Estimates for the third year*
Travel of participants for country visits and joint meetings	555 300
Translation of working documentation	464 000
Participation of least developed countries in two sessions of the Implementation Review Group	311 000
Training of governmental experts	352 000
Travel of experts of the United Nations Office on Drugs and Crime to provide targeted assistance in countries under review	58 500
Total	**1 740 800**

[a] The third year of the second cycle of the Mechanism starts in June 2018. The projected estimates for travel of participants for country visits and joint meetings as well as translation of working documentation are based on 37 countries.

Table 14
Estimates[a] for the fourth year of the second cycle of the Implementation Review Mechanism

(United States dollars)

Budgetary item	*Estimates for the fourth year*
Travel of participants for country visits and joint meetings	540 300
Translation of working documentation	451 400
Participation of least developed countries in two sessions of the Implementation Review Group	311 000
Training of governmental experts	352 000
Travel of experts of the United Nations Office on Drugs and Crime to provide targeted assistance in countries under review	58 500
Total	**1 713 200**

[a] The fourth year of the second cycle of the Mechanism will start in June 2019. The projected estimates for travel of participants for country visits and joint meetings as well as translation of working documentation are based on 36 countries.

V. Resource requirements for the functioning of the Implementation Review Mechanism, extrabudgetary contributions received and funding shortfall

6. As requested by the Implementation Review Group at its resumed eighth session, the secretariat reviewed and revised the cost projections for the first two years of the second cycle of the Mechanism. As shown in table 15, the projected extrabudgetary resource requirements for the functioning of the first two years of the second cycle of the Implementation Review Mechanism have been reduced as a result of the instituted cost-saving measures, assuming that the cost-saving measures will continue to be applied, as well as the decision by the General Assembly to establish three additional regular budget posts as at 1 January 2018.

Table 15

Comparison of the revised extrabudgetary resource requirements with the previous estimates for the functioning of the first two years of the second cycle of the Implementation Review Mechanism

(United States dollars)

	Previous estimates (based on CAC/COSP/2015/10, annex I)	*Revised estimates as at 28 February 2018*	*Difference*
First year (29 countries under review)	2 526 500	1 842 100	684 400
Second year (48 countries under review)	3 276 300	2 168 800	1 107 500
First and second year	**5 802 800**	**4 010 900**	**1 791 900**

7. The limitation of the provision of funding to cover travel and related costs of only one participant per reviewing country from least developed countries, low-income and lower middle-income countries represents a cost-saving measure and has a significant impact on the overall extrabudgetary resource requirements. Table 16 compares two scenarios. Scenario A is based on the assumption that this measure would continue to be applied, while scenario B assumes that this measure would be lifted. As reflected in the previous tables, the secretariat based its projections for the first four years of the second cycle on scenario A.

Table 16

Projected impact of maintaining or lifting travel-related cost-saving measures

(United States dollars)

	Number of facilitated direct dialogues	*Interim expenditures*	*Number of upcoming direct dialogues*	*Cost projection saving measures continue (scenario A)*	*Cost projection saving measures lifted (scenario B)*	*Total number of direct dialogues*	*Total for scenario A (d = a + b)*	*Total for scenario B (e = a + c)*	*Difference between scenarios A and B (f = e-d)*
		(a)		*(b)*	*(c)*		*(d)*	*(e)*	*(f)*
Year 1	18	214 500	11	165 100	247 700	29	379 600	462 200	82 600
Year 2	2	12 400	46	690 400	1 035 600	48	702 800	1 048 000	345 200
Year 3			37	555 300	833 000	37	555 300	833 000	277 700
Year 4			36	540 300	810 400	36	540 300	810 400	270 100
Year 5			31	465 300	697 900	31	465 300	697 900	232 600
Total (all years)	**20**	**226 900**	**161**	**2 416 400**	**3 624 600**	**181**	**2 643 300**	**3 851 500**	**1 208 200**

8. The decision of the General Assembly to establish three additional regular budget posts as at 1 January 2018 in support of the second cycle of the Implementation Review Mechanism contributes to reducing the overall costs of the Mechanism, as they are not subject to the mandatory provisions that apply to extrabudgetary contributions (13 per cent programme support cost and 9 per cent after-service health insurance).

9. As shown in tables 17 and 18, a total of $14,229,600 in voluntary contributions was received from Australia, Austria, Brazil, Canada, China, France, Germany, Italy, Japan, Liechtenstein, Mexico, Morocco, the Netherlands, Norway, Oman, Panama, Qatar, the Russian Federation, Saudi Arabia, Sweden, Switzerland, Turkey, the United Kingdom of Great Britain and Northern Ireland, the United States of America and the United Nations Development Programme (UNDP) between 2010 and 2017. In-kind contributions have also been provided by Angola, Argentina, Armenia, Austria, the Bahamas, Bahrain, Benin, Botswana, Brazil, Bhutan, Burkina Faso, Cabo Verde, Cameroon, China, Colombia, the Dominican Republic, Ecuador, Egypt, Fiji, Gabon,

Granada, Greece, India, Israel, Italy, Kazakhstan, Kenya, Kiribati, Liechtenstein, Madagascar, Malaysia, Mauritania, Morocco, Mozambique, Nepal, Qatar, Oman, Papua New Guinea, Portugal, the Russian Federation, Saudi Arabia, Senegal, Singapore, Solomon Islands, Swaziland, Tajikistan, Turkey, the United Arab Emirates, Uzbekistan and Vanuatu.

Table 17

Extrabudgetary contributions to the Implementation Review Mechanism, as at 28 February 2018

(United States dollars)

	All years	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*2016*	*2017*
Extrabudgetary contributions	**14 229 600**	**1 999 600**	**2 711 000**	**2 094 500**	**2 085 900**	**2 031 100**	**392 600**	**814 900**	**2 100 000**

Table 18

Extrabudgetary contributors to the Implementation Review Mechanism, as at 28 February 2018

	Extrabudgetary contributors
2010	Canada, France, Germany, Mexico, Netherlands, Norway, Sweden, United Kingdom, United States, UNDP
2011	Australia, Austria, Brazil, Canada, France, Norway, Qatar, Russian Federation, Sweden, Switzerland, United States
2012	Australia, France, Mexico, Norway, Sweden, United States
2013	Australia, France, Italy, Mexico, Morocco, Norway, Qatar, Russian Federation, Sweden, Switzerland, United States
2014	Australia, France, Norway, Oman, Panama, Russian Federation, Saudi Arabia, Sweden, United Kingdom, United States
2015	Australia, France, Mexico, Morocco, Sweden, Turkey, United States
2016	France, Japan, Mexico, Morocco, Norway, Qatar, Russian Federation, Sweden, United States
2017	Austria, Canada, China, France, Germany, Italy, Japan, Liechtenstein, Mexico, Panama, Qatar, Russian Federation, Sweden, United States

10. As shown in table 19, the voluntary contributions received so far cover the costs for the operation of the first cycle and of the first two years of the second cycle of the Implementation Review Mechanism. A funding shortfall remains with regard to the third and fourth years of the second cycle.

Table 19

Extrabudgetary resource requirements for the functioning of the Implementation Review Mechanism, contributions received and funding shortfall, as at 28 February 2018

(United States dollars)

	Total estimated requirements	*Requirements covered by extrabudgetary contributions*	*Shortfall*
First cycle			
All years	10 119 300	10 119 300	0
Second cycle			
First year	1 842 100	1 842 100	0
Second year	2 168 800	2 168 800	0
Third year	1 740 800	99 400	1 641 400
Fourth year	1 713 200	0	1 713 200
First, second, third and fourth years	**7 464 900**	**4 110 300**	**3 354 600**

Annex

Interim statement of regular budget expenditures for the functioning of the Mechanism

(United States dollars)

Budgetary item	*Biennium 2010–2011*	*Biennium 2012–2013*	*Biennium 2014–2015*	*Biennium 2016–2017*	*Biennium 2018–2019*
Posts and related general operating expenses					
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level))	1 474 100	2 497 000	2 320 800	2 479 800	285 800
Computer maintenance	23 400	35 100	17 700	31 000	7 300
Communications	27 000	30 000	23 800	30 000	6 900
Subtotal	**1 524 500**	**2 562 100**	**2 362 300**	**2 540 800**	**300 000**
Implementation Review Group					
Interpretation	351 300	317 000	302 800	329 000	-
Translation of documentation	534 900	2 569 400	1 440 000	3 776 300	-
Subtotal	**886 200**	**2 886 400**	**1 742 800**	**4 105 300**	-
Total	**2 410 700**	**5 448 500**	**4 105 100**	**6 646 100**	**300 000**

Interim statement of extrabudgetary expenditures for functioning of the first cycle of the Mechanism

(United States dollars)

Budgetary item	*Expenditures for the first year*	*Expenditures for the second year*	*Expenditures for the third year*	*Expenditures for the fourth year*	*Expenditures for the fifth year*	*Expenditures for all years*
Travel of participants for country visits and joint meetings	607 500	753 000	609 100	1 063 600	-	3 033 200
Translation of working documentation	303 000	432 300	420 100	716 200	-	1 871 600
Participation of least developed countries in the sessions of the Implementation Review Group	185 900	287 000	251 700	290 500	522 000	1 537 100
Training of governmental experts	275 200	454 600	490 200	387 400	-	1 607 400
Consultants	99 900	-	-	-	-	99 900
1 P-3 post and 1 General Service (Other level) post	-	36 800	174 900	267 500	962 100[b]	1 441 300
Computer maintenance and communications costs	-	1 800	7 100	7 600	24 300	40 800
Total	**1 471 500**	**1 965 500**	**1 953 100**	**2 732 800**	**1 508 400**	**9 631 300**[a]

[a] As shown in table 19, the total estimated extrabudgetary resource requirements for the completion of 181 country reviews under the first cycle amount to $10,119,300.

[b] Expenditure reported covers the salary costs of the General Service (Other level) post and of the Crime Prevention and Criminal Justice Officer (P-3) post for the period from June 2014 to December 2017.